

**COMMONWEALTH OF VIRGINIA
CERTIFICATE OF EXEMPTION**

(For use by persons who purchase fuel in the Cities of Alexandria, Manassas, Manassas Park, Fairfax, Fredericksburg or Falls Church or the Counties of Arlington, Prince William, Stafford, Fairfax or Loudoun exclusive of the special fuels tax under a supplier's license issued by the Department of Motor Vehicles)

TO: _____ Date: _____, 19____
(Name of Seller)

(Number and Street or Rural Route)

(City, Town or Post Office)

(State and ZIP Code)

I hereby certify that I am licensed as a supplier by the Department of Motor Vehicles. I further certify that I will report and pay the applicable tax to the Department of Taxation on fuel purchased from the above named supplier as outlined below:

1. The motor vehicle fuel sales tax on the cost price of fuel withdrawn (for taxable use) from an inventory located in the Cities of Alexandria, Fairfax, Fredericksburg, Manassas, Manassas Park and Falls Church and the Counties of Arlington, Prince William, Stafford, Fairfax and Loudoun that **is subject to the special fuels tax** paid to the Department of Motor Vehicles.
2. The retail sales and use tax on the cost price of fuel withdrawn (for taxable use) from an inventory, regardless of location, that **is not subject to the special fuels tax**.

Name of Purchaser: _____ Trading as: _____

Motor Vehicle Fuel Sales Tax Certificate of Registration No. _____

(Number and Street or Rural Route)

(City, Town or Post Office)

(State and ZIP Code)

Kind of business engaged in by purchaser: _____

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true, correct and made in good faith.

By _____
(Signature) (Title)

(if the purchaser is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the sole proprietor must sign.)

Information for seller. A seller is required to have on file only one Certificate of Exemption properly executed by each purchaser who buys fuel exclusive of the motor vehicle fuel sales tax and retail sales and use tax under this certificate.

Information for purchaser: 1. Every person who is liable for payment of the motor vehicle fuel sales tax must register and report and pay the tax on the cost price of the fuel which includes the federal tax (except for separately stated federal diesel fuel excise taxes) and special fuels tax. 2. Every person who is liable for payment of the retail sales and use tax must report and pay the tax on their dealer return, if registered, or on a Consumer's Use Tax Return, Form ST-7, if not registered.